

**TANZA WATER DISTRICT  
DETAILED STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2018**

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>P</b>	<b>91,732,393.84</b>
<b>Cash on Hand</b>	<b>P</b>	<b>536,705.49</b>
Cash-Collecting Officers	P	523,193.49
Petty Cash	P	13,512.00
<b>Cash in Bank-Local Currency</b>	<b>P</b>	<b>84,212,191.01</b>
Cash in Bank-Local Currency, Current Account	P	83,440,520.27
Cash in Bank-Local Currency, Savings Account	P	771,670.74
<b>Cash Equivalents</b>	<b>P</b>	<b>6,983,497.34</b>
Time Deposits-Local Currency	P	6,983,497.34
<b>Receivables</b>	<b>P</b>	<b>5,161,026.21</b>
<b>Loans and Receivable Accounts</b>	<b>P</b>	<b>3,200,601.45</b>
Accounts Receivable	P	3,276,199.49
<i>Allowance for Impairment-Accounts Receivable</i>	-P	75,598.04
Net Value-Accounts Receivable	P	3,200,601.45
<b>Other Receivables</b>		<b>1,960,424.76</b>
Receivables-Disallowances/Charges		1,722,781.59
Other Receivables		237,643.17
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		237,643.17
<b>Inventories</b>	<b>P</b>	<b>8,482,649.15</b>
<b>Inventory Held for Sale</b>	<b>P</b>	<b>114,954.68</b>
Merchandise Inventory	P	114,954.68
<i>Allowance for Impairment-Merchandise Inventory</i>		
Net Value-Merchandise Inventory		114,954.68
<b>Inventory Held for Consumption</b>	<b>P</b>	<b>8,367,694.47</b>
Office Supplies Inventory	P	645,551.35
<i>Allowance for Impairment-Office Supplies Inventory</i>	P	-
Net Value-Office Supplies Inventory		645,551.35
Accountable Forms, Plates and Stickers Inventory	P	262,364.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	P	-
Net Value-Accountable Forms, Plates and Stickers Inventory		262,364.00
Construction Materials Inventory	P	7,459,779.12
<i>Allowance for Impairment-Construction Materials Inventory</i>	P	-
Net Value-Construction Materials Inventory		7,459,779.12
<b>Other Current Assets</b>		<b>3,380,277.42</b>
<b>Prepayments</b>	<b>P</b>	<b>33,631.69</b>
Prepaid Insurance	P	33,631.69
<b>Deposits</b>	<b>P</b>	<b>2,656,965.74</b>
Deposit on Letters of Credit		
Guaranty Deposits	P	2,656,965.74
<b>Other Assets</b>		<b>689,679.99</b>
Deferred Charges/Losses	P	689,679.99
<b>Total Current Assets</b>	<b>P</b>	<b>108,756,346.62</b>

**Non-Current Assets****Property, Plant and Equipment****Land**

Land

*Accumulated Impairment Losses-Land*

Net Value-Land

**₱ 54,456,375.97**

₱ 5,991,000.00

₱ 5,991,000.00

₱ -

₱ 5,991,000.00

**Land Improvements**

Other Land Improvements

*Accumulated Depreciation-Other Land Improvements**Accumulated Impairment Losses-Other Land Improvements*

Net Value-Other Land Improvements

₱ 1,487,481.52

₱ 4,057,605.61

-₱ 2,570,124.09

₱ -

₱ 1,487,481.52

**Infrastructure Assets**

Water Supply Systems

*Accumulated Depreciation-Water Supply Systems**Accumulated Impairment Losses-Water Supply Systems*

Net Value-Water Supply Systems

₱ 28,690,482.43

₱ 64,678,401.53

-₱ 35,987,919.10

₱ -

₱ 28,690,482.43

**Buildings and Other Structures**

Buildings

*Accumulated Depreciation-Buildings**Accumulated Impairment Losses-Buildings*

Net Value-Buildings

Other Structures

*Accumulated Depreciation-Other Structures**Accumulated Impairment Losses-Other Structures*

Net Value-Other Structures

₱ 8,016,469.09

₱ 11,039,901.84

-₱ 3,640,676.40

₱ -

₱ 7,399,225.44

₱ 1,714,247.07

-₱ 1,097,003.42

₱ -

₱ 617,243.65

**Machinery and Equipment**

Office Equipment

*Accumulated Depreciation-Office Equipment**Accumulated Impairment Losses-Office Equipment*

Net Value-Office Equipment

Information and Communication Technology Equipment

*Accumulated Depreciation-Information and Communication**Accumulated Impairment Losses-Information and Communication*

Net Value-Information and Communication Technology Equipment

Communication Equipment

*Accumulated Depreciation-Communication Equipment**Accumulated Impairment Losses-Communication Equipment*

Net Value-Communication Equipment

Sports Equipment

*Accumulated Depreciation-Sports Equipment**Accumulated Impairment Losses-Sports Equipment*

Net Value-Sports Equipment

Technical and Scientific Equipment

*Accumulated Depreciation-Technical and Scientific Equipment**Accumulated Impairment Losses-Technical and Scientific Equipment*

Net Value-Technical and Scientific Equipment

Other Machinery and Equipment

*Accumulated Depreciation-Other Machinery and Equipment**Accumulated Impairment Losses-Other Machinery and Equipment*

Net Value-Other Machinery and Equipment

₱ 8,114,609.64

₱ 946,054.40

-₱ 567,238.68

₱ -

₱ 378,815.72

₱ 2,759,759.00

-₱ 1,888,498.19

₱ -

₱ 871,260.81

₱ 39,000.00

-₱ 35,100.00

₱ -

₱ 3,900.00

₱ 69,110.00

-₱ 1,554.96

₱ 67,555.04

₱ 2,594,767.25

-₱ 868,846.42

₱ -

₱ 1,725,920.83

₱ 6,596,914.86

-₱ 1,529,757.62

₱ -

₱ 5,067,157.24

**Transportation Equipment**

Motor Vehicles

*Accumulated Depreciation-Motor Vehicles**Accumulated Impairment Losses-Motor Vehicles*

Net Value-Motor Vehicles

₱ 2,092,825.13

₱ 5,846,090.00

-₱ 3,753,264.87

₱ -

₱ 2,092,825.13



<b>Furniture, Fixtures and Books</b>	<b>₱ 63,508.16</b>
Furniture and Fixtures	₱ 214,376.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	-₱ 150,867.84
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	₱ -
Net Value-Furniture and Fixtures	₱ 63,508.16
<b>Other Non-Current Assets</b>	<b>₱ 1,599,572.56</b>
<b>Other Assets</b>	<b>₱ 1,599,572.56</b>
Other Assets	₱ 1,599,572.56
<i>Accumulated Impairment Losses-Other Assets</i>	₱ -
Net Value-Other Assets	₱ 1,599,572.56
<b>Total Non-Current Assets</b>	<b>₱ 56,055,948.53</b>
<b>Total Assets</b>	<b>₱ 164,812,295.15</b>

## LIABILITIES

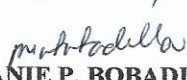
### Current Liabilities

<b>Financial Liabilities</b>	<b>₱ 2,813,351.03</b>
<b>Payables</b>	<b>₱ 2,813,351.03</b>
Accounts Payable	₱ 2,775,089.46
Due to Officers and Employees	₱ 38,261.57
<b>Inter-Agency Payables</b>	<b>₱ 832,926.07</b>
<b>Inter-Agency Payables</b>	<b>₱ 832,926.07</b>
Due to BIR - VAT	₱ 164,979.50
Due to BIR - EWT	₱ 63,565.79
Due to BIR - Compensation	₱ 53,619.99
Due to GSIS	₱ 473,629.41
Due to Pag-IBIG	₱ 45,028.34
Due to PhilHealth	₱ 32,103.04
<b>Trust Liabilities</b>	<b>₱ 1,095,949.10</b>
<b>Trust Liabilities</b>	<b>₱ 1,095,949.10</b>
Guaranty/Security Deposits Payable	₱ 1,095,949.10
<b>Deferred Credits/Unearned Income</b>	<b>₱ 148,810.46</b>
<b>Deferred Credits</b>	<b>₱ 148,810.46</b>
Other Deferred Credits	₱ 148,810.46
<b>Other Payables</b>	<b>₱ 133,472.17</b>
<b>Other Payables</b>	<b>₱ 133,472.17</b>
Other Payables	₱ 133,472.17
<b>Total Current Liabilities</b>	<b>₱ 5,024,508.83</b>
<b>Total Liabilities</b>	<b>₱ 5,024,508.83</b>

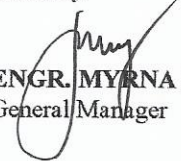
## EQUITY

<b>Government Equity</b>	<b>P</b>	<b>-</b>
<b>Government Equity</b>	<b>P</b>	<b>-</b>
Government Equity		
Contributed Capital		
<b>Revaluation Surplus</b>	<b>P</b>	<b>-</b>
<b>Retained Earnings/(Deficit)</b>	<b>P</b>	<b>159,787,786.32</b>
<b>Retained Earnings/(Deficit)</b>	<b>P</b>	<b>159,787,786.32</b>
Retained Earnings/(Deficit)	<b>P</b>	<b>159,787,786.32</b>
<b>Stockholders' Equity</b>	<b>P</b>	<b>-</b>
<b>Cumulative Translation Adjustment</b>	<b>P</b>	<b>-</b>
<b>Cumulative Changes in Fair Value</b>	<b>P</b>	<b>-</b>
<b>Members' Equity</b>	<b>P</b>	<b>-</b>
<b>Total Equity</b>	<b>P</b>	<b>159,787,786.32</b>
<b>Total Liabilities and Equity</b>	<b>P</b>	<b>164,812,295.15</b>

Prepared by:

  
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